

Carriages, &c.	(5.) On all carriages, buggies, sulkies, or other vehicles used in the town for the carriage of persons for money or hire, a tax not exceeding fifteen dollars.
Levy of taxes.	SEC. 33. That as soon as the clerk shall have furnished the assessment roll as provided, and the same shall have been revised by the board, the board of commissioners shall proceed to levy the taxes on such subjects of taxation as they may choose, and shall place the tax list in the hands of the collector for collection, who shall proceed forthwith in the collection and shall complete the same on or before the first day of January next ensuing and shall pay the moneys as they are collected to the clerk, and the collector for his compensation shall receive not exceeding five per centum on the amount collected, in the discretion of the town commissioners.
Collection, &c.	
Compensation of tax collector.	
Collection by distress, &c.	SEC. 34. That if any person liable to taxes on subjects directed to be listed shall fail to pay them within the time prescribed for collection, the collector shall proceed forthwith to collect the same by distress and sale, after public advertisement for the space of ten days in some newspaper published in the town, if the property to be sold be personalty, and of thirty days if the property be realty.
Sale of land for taxes.	SEC. 35. That when the tax due on any lot or other land (which is hereby declared to be a lien on the same) shall remain unpaid on the first day of January, and there is no other visible estate but such lot or land of the person in whose name it is listed liable to distress and sale known to the collector, he shall report the fact to the commissioners, together with a particular description of the real estate, and thereupon the commissioners shall direct the same to be sold at the court-house door by the collector, after advertising for thirty days in some newspaper published in the town of Taylorsville, which the collector shall do. And the collector shall divide the said lands into as many parts as may be convenient (for which purpose he is authorized to employ a surveyor) and shall sell as many parts thereof as may be required to pay said taxes and all expenses attendant thereon.
Purchase by town.	If the same cannot be conveniently divided the collector shall sell the whole: and if no person will pay the whole of the taxes and expenses for the whole, land shall be struck off to the town, and if not redeemed as hereinafter provided shall belong to said town in fee.
Tax collector to make returns, &c.	SEC. 36. That the collector shall return an account of his proceedings to the commissioners, specify the portions into which the land was divided, and the purchaser or purchasers thereof, and the prices of each, which shall be entered in the book of proceedings of the board, and if there shall be a surplus after paying said taxes and expenses or of advertising and selling the same, it shall be paid into the town treasury subject to the demand of the owner.
Surplus.	
What property taxes to be levied on.	SEC. 37. The taxes for town purposes shall be levied upon all moneys, credits, investments in bonds, stocks, joint stock companies or otherwise, and also on all real and personal property according to